IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

MONDAY, THE 11TH JUNE 2007 / 21ST JYAISHTA 1929

WA.No. 1345 of 2007()

{IN W.P.(C)NO.14784/2007 OF THIS COURT}
.....

APPELLANT:

VYSHAK INTERNATIONAL HOTEL (P) LTD.,
REPRESENTED BY ITS MANAGING DIRECTOR,
JOSE ELLICKAL, PAYYANNUR.

BY ADVS. SRI.K.I.MAYANKUTTY MATHER
& SMT.S.LAKSHMY

RESPONDENTS:

1. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KANNUR.

3. COMMERCIAL TAX OFFICE, PAYYANNUR.

BY GOVERNMENT PLEADER SRI.MATHEW GEORGE VADAKKEL

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON **11/06/2007**, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN, J.

W.A.No.1345 of 2007

Dated this the 11th day of June, 2007.

JUDGMENT

H.L.DATTU, C.J.

Learned Government Pleader Sri.Mathew George Vadakkel is directed to take notice for respondents. He is permitted to file his memo of appearance within six weeks from today.

2. The matter is posted for admission. By consent of the learned counsel for the parties, the matter is taken up for final hearing, since the issue involved in this appeal lies in a narrow compass.

3. This appeal is directed the against the orders passed by the learned single Judge in W.P.(C)No.14784/07 dated 25.5.2007.

4. In the writ petition, the petitioner had only sought for the following directions. They are:

> "for a direction to respondents 1 and 2 to dispose of the appeals and revisions filed by the petitioner for the period December, 2005 and January, 2006."

5. There was no other prayer in the writ petition.

6. The learned single Judge, while considering the aforesaid prayer sought for in the writ petition, has made certain observations and those observations, in our opinion, may come in the way of the appellate authority and revisional authority independently considering the grievance of the applicant in the appeals and the revisions, that are pending before them. In our considered view, for granting or refusing the prayer sought

for, the observations made by the learned single Judge, in our opinion were uncalled for and unwarranted. Therefore, we cannot sustain the orders passed by the learned single Judge.

7. The only request of the petitioner, as we have already noticed, is to direct respondents 1 and 2 to consider and dispose of the statutory appeals and statutory revisions filed by the petitioner. If the prayer sought for is granted, no injustice would have been done to the respondents. In that view of the matter, the following order is passed:

(1) The order passed by the learned single Judge is set aside.

(2) A direction is given to the Appellate Authority and the Revisional Authority to consider and dispose of the appeals and revisions for the period December, 2005 and January, 2006, said to be pending before them as early as possible, at any rate within three months from the date of receipt of a copy of this order and while doing so, the Appellate Authority and the Revisional Authority shall not be influenced by any of the observations made by the learned single Judge. Ordered accordingly.

Writ Appeal is disposed of as above.

Sd/-
H.L.DATTU
CHIEF JUSTICE

Sd/-
K.T.SANKARAN
JUDGE

sk/

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